

EXHIBIT 10



December 7, 2022

VIA Email, Certified & Regular Mail

Susan E. Lattman
CFO or (Current Designee)
Bed Bath & Beyond Inc. and Subsidiaries
650 Liberty Avenue
Union, NJ 07083

RE: Business Employment Incentive Program (“BEIP”)
Bed Bath & Beyond Inc. and Subsidiaries
P#36408
2021 Annual Report

Dear Ms. Lattman:

Our records indicate that your company’s 2021 BEIP annual report is incomplete.

Pursuant to NJ Stat § 34:1B-131, failure to submit by March 1st the information required therein in full will result in an Event of Default for that reporting year.

Please be advised that the New Jersey Economic Development Authority (“Authority”) reserves the right under NJ Stat § 34:1B-132, to terminate the BEIP Grant Agreement if the noncompliance of program reporting requirements continues for a second consecutive year.

Should you wish to avoid a forfeiture of the 2021 BEIP award and subsequent Event of Default, please submit the missing information (listed below) required for the 2021 annual filing using the EDA’s iDMS portal within 30 days of the date of this letter.

1. Exhibit C
 - a. As may have been amended
 - i. Please enter June 6, 2016 "as may have been amended."
2. Exhibit C-1
 - a. As may have been amended
 - i. Please enter June 6, 2016 "as may have been amended."
3. Annual Report Template
 - a. Revisions required. Please revise your AR Template and re-upload into the portal. You will have to go through the validations process again. Please also delete the old Template from the portal.
 - i. For Stub Filers – Pro-rated Annual Report Template which includes Pro-Rated Wages and Withholdings from January 1, 2021, to your Maturity Date, which is November 15, 2021, are required.
 - ii. If employee terminated and was hired by an approved entity with no break in service, please ensure Original Hire Date remains the same, Project Site Date reflects the “hire date” of the new entity

and Termination Date is entered under original hiring entity. For example, [REDACTED]

iii. **Exception** – if employee terminated and was rehired with a gap of more than six months, the Original and Project Hire Date would reflect the new Hire Date. For example, [REDACTED]

4. 4th Quarter WR-30
 - a. Buy Buy Baby Inc.
5. Statement of Deposit
 - a. Harbor Linen LLC
 - i. Not approved entity, please explain.

Please contact the undersigned at wwisniewski@njeda.com if you have any questions regarding this matter.

Sincerely,

/s/Wendy B. Wisniewski

Wendy B. Wisniewski
Senior Tax Credit Compliance Officer
Incentives Servicing & Compliance Department

CC: Paula Barone; Toni Anne Andrisano;
Joan Mason-Smith; Laura Crossen;
Debra Kerner